



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

May 30, 2006

The Honorable Robert G. Woodson, Jr.
Chief Judge
County of Buckingham General District Court
P.O. Box 127
Buckingham, VA 23921

The Honorable Michael M. Rand
Chief Judge
County of Buckingham Juvenile and
Domestic Relations District Court
P.O. Box 430 Courthouse Blvd, 2nd Floor
Halifax, VA 24558-0430

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Buckingham District Court for the period April 1, 2005 through March 31, 2006.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Assess Costs on Appealed Cases

The Clerk failed to properly assess costs on cases appealed to the Circuit Court. Specifically, we found in eight of nine appealed cases tested, the Circuit Court staff did not include fines and costs on the back of the warrant/summons as required by Section 19.2-336 of the Code of Virginia. This resulted in the loss of approximately \$750 in revenue because the Circuit Court could not collect the fines and costs involved with these cases. The Clerk should ensure staff assesses all applicable fines and costs on each conviction appealed to the Circuit Court.

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We discussed these comments with the Clerk on May 30, 2006 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Robert G. Woodson; Jr., Judge
The Honorable Marvin H. Dunkum, Judge
Judy P. Jamerson, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia